

Line 130 - Maintenance & Repair - Report all maintenance and repair expenses applicable to the building, grounds, equipment and vehicles.

Line 131 - Supplies - Report supplies expense incidental to the operation and maintenance of the building, grounds, and equipment.

Line 137 - Small Equipment - Equipment purchases of \$500 to \$1,000 that were not capitalized must be expensed on this line. Equipment purchases of \$1 to \$499 may be reported in the cost center of benefit as a supply expense.

Line 138 - Other - Report miscellaneous expenses incidental to the operation and/or maintenance of the facility and grounds. These include but are not limited to trash hauling, snow removal and lawn care. This line shall be used for training and educational expense for employees with salaries reported in the Plant Operating Cost Center.

Line 141 - Employee Benefits - Report total employee benefits associated with Dietary, Laundry and Housekeeping salaries.

Line 145 - Food - Report all food costs. Nutritional supplements are to be included on this line. The ICF-MR shall be required to keep records on the number of meals served in the ICF-MR including employees, guests, and outside programs. If the food expense for the employees, guests, and outside programs is included in the MS-2004a expenses, the expense should be offset against the dietary cost center as follows:

- A. Line 141 - Dietary Portion Employee Benefits
- Line 142 - Dietary Salaries
- Line 143 - Dietary Owner/Related Party Compensation
- Line 144 - Dietary Consultant
- Line 145 - Food
- Line 146 - Dietary Supplies
- Line 148 - Other

Total Dietary Cost divide number of meals served = cost per meal

- B. Cost per meal X number of meals served to employees, guests, and outside programs = amount of offset.

Line 146 - Supplies (Dietary) - Report supplies expense directly related to the preparation and service of food to the clients unless further restricted by another expense line (i.e. printed menus are reported on line 105 - Office Supplies and Printing). Examples include but are not limited to paper goods, kitchen utensils, etc.

Line 148 - Other (Dietary) - Report and specify miscellaneous expenses directly related to the preparation and service of food to the clients unless restricted by another expense line (i.e. all repairs and maintenance are plant operating costs). Report dietary related education and training expense for the dietary employees.

Line 150 - Linen and Bedding Materials - Report linen and bedding materials expenses on this line

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D

Part II

Subpart N

Exhibit N-1

Page /0

Line 151 - Laundry and Linen Supplies - Report all supplies expense directly related to laundry and linen services for the clients, unless restricted by another line.

Line 153 - Other (Laundry) - Report all other expenses directly related to laundry and linen services for the clients unless restricted by another line. Report laundry employee in service and training costs for employees reported in laundry salaries. in line 149.

Line 154 - Salaries (Housekeeping) - Report the salaries of housekeeping and janitorial staff involved in floor care and in cleaning of the building.

Line 155 - Supplies (Housekeeping) - Report all supplies expense related to keeping the building clean and sanitary. Floor care supplies shall be expensed on this line.

Line 158 - Other (Housekeeping) - Report (and specify) miscellaneous expenses directly related to the provision of housekeeping for the facility, unless restricted by another expense line. Pest extermination may be expensed on this line or in the Plant Operating cost center. Report housekeeping related education and training for employees reported on housekeeping salaries.

Line 163 - Other Habilitation Personnel - Record the compensation of all other salaried habilitation personnel who are involved in direct client care.

Line 167 - Purchased Services - This line shall be used to report all habilitation related contract labor or other services.

Line 168 - Nursing Supplies - Report expenses of all ROUTINE supplies directly related to the provision of nursing and/or habilitation services for clients, unless further restricted by another expense line. Medical records forms may be expensed on this line.

Line 171 - Therapy/Other Salaries - Report the salaries of therapists and other employees who are directly involved in providing habilitation (i.e. medical records technician).

Line 173 - Client Activities/Social Worker Salaries - Report the salaries of the client activities personnel and/or social workers on this line.

Line 174 - Client Activity Supplies - Report the supplies expense involved in providing client activities. This does not include the cost of newsletters.

Lines 175-180 - Consultants - Not applicable.

Line 181 - Employee Training - Report the costs of fees, tuitions, books, etc. for education or training seminars provided to employees who are directly involved in client care and training. Travel, lodging and meals associated with the education/seminars may be reported on this line.

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D

Part II

Subpart N

Exhibit N-1

Page //

Line 182 - Client Transportation - Report client transportation expense incurred for non-emergency medical, shopping, client activities, etc. in which the clients are the primary passengers. Trip logs must be kept to document the expense. Do not include vehicle lease, interest, depreciation, insurance or other expenses restricted to another expense line.

Acceptable methods of allocating cost to line 182, Client Transportation are as follows:

- (1) Allocated at a set rate per mile. The rate would be determined by dividing total vehicle expense, not restricted to another expense line, by the total miles. The IRS allowed rate per mile is not acceptable because it includes factors for depreciation, insurance and repairs.

- (2) Allocated directly per the following formula:

$$\frac{\text{Resident Travel Miles}}{\text{Total Miles}} \times \frac{\text{Total Vehicle Expenses Not Restricted to}}{\text{Another Expense Line}} = \text{Client Travel Expense}$$

- (3) If private vehicles are used to transport clients, the entire amount of the reimbursement paid to the employee for use of the vehicle is allowable as Client Transportation. The rate of reimbursement must, however, be reasonable.

General: Non-Reimbursable & Non-Client Related Items (Lines 191 - 209) Provider adjustments must be made in column 2 that offset column 1 expenses in total. Column 3 will show zero expenses. Note: The Totals on lines 190 and 210 in column 3 will be the same amount.

Line 195 - Fund Raising/Public Relations/Advertising for Client Utilization - Include non-allowable advertising expenses. See line 111 - Advertising.

Line 197 - Oxygen Purchases & Supplies - Billing for reimbursement of oxygen, cylinder rental and allowable supplies is to be done by the oxygen supplier to the fiscal agent. Homes with a central supply are to bill the fiscal agent directly.

Line 198 - Drugs - Pharmaceuticals - Report expenses for prescription drugs and other items not covered as a routine item in the Kansas Adult Care Home Medicaid/Medicaid Provider Manual on this line.

Line 202 - Client Purchases - Report the expense for items purchased for clients but not listed as routine services or supplies in the Kansas Adult Care Home Medicaid/Medicaid Provider Manual - on this line.

Line 204 - Work Activity/Production Costs - Report items specified in KAR 30-10-218.

EXPENSE RECONCILIATION

General: This schedule shall be used to reconcile the expenses reported on the Financial and Statistical reports for ICF-MR (Form MH&RS-2004) to the provider's financial books and federal tax return.

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D
Part II
Subpart N
Exhibit N-1
Page 12

Column 1 - Books - Reflect the expenses as they appear in the general ledger or other financial records.

Column 2 - Federal Tax Return - Reflect the expenses as they appear on the federal tax return.

Column 3 - Cost Report - Reflect the expenses as they were reported on the cost report Schedule A - Expense Statement.

Line 231 - Total Expenses Per Books - Record the total expenses per the general ledger or other financial records in Column 1.

Line 232 - Total Expenses Per Federal Tax Return - Record total expenses from tax return in Column 2.

Line 233 - Total Expenses Per Cost Report - Enter total expenses from Schedule A - Expense Statement (Column 1 line 210) in Column 3.

Lines 234 & 235 - Expenses on Books or Federal Tax Return Not on Cost Report - Itemize each expense reflected in the books or federal tax return and not included in the cost report. These expenses should be recorded in the appropriate column under books and/or federal tax return as an offset to the total expense in that column. Use an additional schedule if necessary to list expenses.

Lines 237 & 238 - Expenses on Cost Report Not on Books or Federal Tax Return - Itemize the expense reflected in the cost report but not in the total from the books or tax return. These items should be offset to the total expense in Column 3 - Cost Report. Use an additional schedule if necessary.

Line 240 - Totals - The differences between the totals per lines 231 (books), 232 (federal tax return) and 233 (cost report) less the negative adjustments in lines 234 - 238 in each of the three columns shall be entered on line 240. The adjusted totals per the books, federal tax return and cost report shall agree after the applicable offsets to the total expenses reported.

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D

Part II

Subpart N

Exhibit N-1

Page 13

SCHEDULE B - STATEMENT OF OWNERS AND RELATED PARTIES

General: List all owners of the provider entity with 5% or more ownership interest and all related parties (KAR 30-10-221). Fill out Schedule B completely and accurately. Attach an additional schedule if more explanation or space is needed. Providers shall base all allocations on reasonable factual information and make available on request. Such information shall include details of dates, hours worked, nature of work performed, how it relates to client care and the prevailing wage rates for such activities.

ENTER: Name, Social Security Number and Address

Column (1) - % of ownership (if applicable) or state the relationship to owner

Column (2) - % of time devoted to this facility per customary workweek

Column (3) - Total salaries, drawings, consulting fees, and other payments to owners and related parties as defined in KAR 30-10-200 and KAR 30-10-221.

Column (4) - List the titles, functions or descriptions of the jobs performed or transactions made with all owners and related parties. The job titles should correspond with those included in the Owner/Related Party Salary Chart Prepared by SRS (please refer to KAR 30-10-221).

Column (5) - Enter the distribution by cost report line item of the total compensation incurred for all job functions. Owner/related party compensation shall be reported on the owner compensation expense line (107, 128, 143, 165, 172 and 193) in Schedule A.

Totals - The total compensation in Column 3 and Column 5 should agree. These two totals should also agree with the total of lines 107, 128, 143, 165, 172 and 193 Schedule A.

SCHEDULE C - SALARIES AND WAGES

General: All salaries paid to ICF-MR employees, except owners and related parties compensation reported on Schedule B, shall be reported on this schedule. Total salaries reported on Schedule C should equal the sum of the non-owner salary lines in Schedule A, Column 1 - Expense Statement. ROUND TO THE NEAREST DOLLAR.

Line Number: ALL SALARIES, EXCEPT OWNER/RELATED PARTY COMPENSATION, SHALL BE REPORTED ON THESE LINES ONLY.

Position/Title: These are the descriptions of the salary expense lines in Schedule A. No further break-down by job title is needed for salaries reported on lines 103 - Other Administrative Salaries, 126 - Property Salaries, 142 - Dietary Salaries, 149 - Laundry Salaries and 154 - Housekeeping Salaries.

Job titles are required for salaries reported in the Habilitation Cost Center. If a job title is not provided, list it on an "Other" line by the corresponding line number. Habilitation salaries shall be appropriately classified so that the information can be used for analytical purposes.

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D
Part II
Subpart N
Exhibit N-1
Page 14

Column 16 - Total Hours Paid: Enter the total hours paid during the reporting year for each group of salaried and hourly employees. The paid hours include holidays, sick days, vacation, etc.

Column 17 - Salaries & Wages: Enter the total amount paid to each group of employees during the reporting year.

SCHEDULE D - STATEMENT RELATED TO INTEREST ON ALL
BONDS, LOANS, NOTES, AND MORTGAGES PAYABLE

NOTE: Please submit copies of loan agreements and amortization schedules with this cost report for all loans of \$5,000 or more. Failure to document interest expenses is cause for disallowance. KAR 30-10-211. Schedules need to be submitted for related party loans showing the interest paid, check numbers and dates.

Column (1) - Enter the original date and duration of the loan.

Column (2) - Enter the interest rate. If it is a variable rate, provide the range of the interest rates for the cost report period.

Column (3) - Enter the amount of the loan.

Column (4) - Enter the unpaid principal balance at the end of the cost report period. The total of Column 4, Line 311, must agree with the balance sheet, Schedule E.

Column (5) - Enter the total amount of interest and principal payments made during the cost report year.

Column (6) - Enter the total amount of interest incurred during the cost report year. The total of Column 6, Line 311 must agree with the total interest report on Schedule A lines 115 and 122.

Lines 301 - 306 - Enter each lender's name, address and the items financed.

Line 311 - Enter the totals of Column 4 - Unpaid Balance and Column 6 - Interest Expense, for lines 301-306.

SCHEDULE E - BALANCE SHEET

General: The balance sheet should be prepared from the books of the specific facility for which the cost report is filed. In other words, chain units should report only those balance sheet accounts that relate to the particular facility for which the cost report applies. Subject to the above, the balance sheet must be prepared in conformity with generally accepted accounting principles. Report all ownership claims that are customarily used by your particular type of entity. A partial listing of these accounts by type of entity follows:

ICF-MR Financial and Statistical Report

Individual Proprietor -----	Owner's Capital
Partnership -----	Partner's Capital Accounts
Not-for-Profit Entities -----	Fund Balance
Corporation -----	Common Stock, Additional Paid in Capital, Retained Earnings
Chain Unit--All Chain Units -----	Central or Home Office Account
Regardless of Type of Ownership	

Lines 355, 356, 357 & 373 - If the amount reported exceeds \$10,000, attach a schedule showing the details.

BEGINNING BALANCE

TN# MS-91-14 Approval Date JUN 12 1991 Effective Date JAN - 1 1991 Superseded MS-90-46

KANSAS MEDICAID STATE PLAN

ICF-MR Financial and Statistical Report

Attachment 4.19D
Part II
Subpart N
Exhibit N-1
Page 16

Line 416 & 417 - Enter and specify all other transactions which decrease the residual owner equity or fund balance accounts.

Line 418 - Enter the totals of line 411-417.

ENDING BALANCE

Line 419 - Enter the net of adding lines 401 and 408 and subtracting line 418. The balance at the end of the period (line 419) should equal the total of Column 4, lines 377-379 in the balance sheet (Schedule E).

SCHEDULE G - REVENUE STATEMENT

Column 1 - Enter the revenues from the general ledger accounts on the appropriate lines. Revenues from services not designated on this schedule must be identified and reported on lines 447-448. The amount of the total revenue entered on line 449, Column 1 must also be entered on line 402, Reconciliation of Beginning and Ending Residual Balances, Schedule F.

Column 2 - Enter the amount of the offset to the appropriate expense accounts. NOTE THE FOLLOWING: The amount of the offset should be the lesser of the revenues or cost of reimbursable expenses. Non-reimbursable items (i.e. Beauty & Barber, Vending) are offset at cost.

Column 3 - Enter the line number of the expense reported on the Expense Statement, Schedule A, against which the offset has been made. The amount of the offset must be entered in Column 2, Provider Adjustments, on the Expense Statement, Schedule A.

Line 437 - Nursing Supplies Sold to Private Pay Client.

- (1) There is no offset required for items covered under KAR 30-10-210 that are sold to private pay clients; and
- (2) None of the items covered under KAR 30-10-210 can be sold to Medicaid clients.

Line 440 - Client Purchases - Enter the total of all reimbursements for personal purchases not designated as routine items in the Kansas Adult Care Home Provider Manual on this line.

Line 446 - Day Care/Treatment - Enter total revenue from all sources for day care, day treatment and respite care programs.

SCHEDULE H - STATEMENT OF RELATED ICF-MR FACILITY INFORMATION

General: All Kansas facilities operated by common ownership or related parties shall be listed. Common ownership and related parties are defined in KAR 30-10-200. Additional schedules shall be attached as necessary.

SCHEDULE I - FIXED ASSET, DEPRECIATION AND AMORTIZATION QUESTIONNAIRE

General: Each question shall be answered completely and accurately.

Lines 482-489 - Complex Capital Structures:

Attach a complete explanation of the ownership/management structure of the ICF-MR including owners with 5% or more interest in the property and/or business, related parties as defined in KAR 30-10-200, and all relevant contracts, leases, and assignments. This information must be accurate and comprehensive enough to present a true and clear account of the ownership and control of the ICF-MR.

Line 491 - If the facility is leased, a copy of the original lease agreement and subsequent amendments and/or agreements shall be submitted and on file with the agency. A provider making payments under Industrial Revenue Bonds with a nominal purchase upon maturity shall report the cost of ownership versus lease expense.

Line 494 - A new provider which purchases a facility shall submit a copy of the loan agreement(s), and any other pertinent information concerning the transaction.

Line 495 - Submit a copy of the detailed depreciation schedule with the cost report. Each asset shall be listed with the cost, date of purchase, life, salvage value, accumulated depreciation expense and current depreciation expense. Depreciation must be computed using the STRAIGHT LINE method. If the provider has filed a detailed depreciation schedule with the agency, an annual submission of addition and deletion schedules and a summary of depreciation expense is permissible.

SCHEDULE J - PRIVATE PAY RATES

General: Enter the per diem rates charged to private pay clients during the reporting period according to the effective date, type of accommodation and level of care. Please complete the schedule listing first the current room rates and ending with the rates that were in effect at the beginning of the reporting period.

ICF-MR FINANCIAL AND STATISTICAL REPORT

SEND TO: KANSAS DEPT OF SOCIAL & REHABILITATION SERVICES ICF-MR REIMBURSEMENT MENTAL HEALTH AND RETARDATION SERVICES DOCKING STATE OFFICE BUILDING, 5TH FLOOR 915 S.W. HARRISON TOPEKA, KANSAS 66612					AGENCY USE ONLY				
					(1,2)				
					(3,4)				
					(5,6)				
INSTRUCTIONS AND REGULATIONS ARE AN INTEGRAL PART OF THIS REPORT. YOU MUST READ THEM BEFORE COMPLETING.									
PROVIDER ID NUMBER					11. EMPLOYER'S FEDERAL ID NUMBER				
4									
12. PROVIDER NAME					13. FACILITY NAME				
14. & 15. FACILITY ADDRESS (STREET, CITY, STATE, ZIP)									
16. ADMINISTRATOR'S NAME			17. PHONE #		18. REPORT PERIOD		19. FISCAL YEAR END		
			()		TO				
CHECK ONLY ONE 21. EXISTING FACILITY (HISTORICAL) 22. NEW PROVIDER (PROJECTED)									
23. NEW FACILITY (PROJECTED) 24. HISTORICAL R/Y SAME AS PROJECTED PERIOD									
25. HISTORICAL F/Y OVERLAPS PROJECTION PERIOD									
CHECK ONLY ONE 26. SOLE PROPRIETORSHIP 27. PARTNERSHIP 28. CORPORATION-PROFIT									
29. CORPORATION-NON PROFIT 30. CITY OWNED 31. COUNTY OWNED									
32. OTHER (SPECIFY)									
FACILITY BEDS		(1) BEG OF PERIOD		(2) INCREASE (DECR)		(3) DATE OF CHANGE		(4) END OF PERIOD	
43. MENTALLY RETARDED-DO									
44. OTHER									
45. TOTAL LICENSED BEDS									
46. TOTAL BED DAYS AVAILABLE									
48. TOTAL CLIENTS DAYS (ALL CLIENTS FROM AU-3902) (4)									
OCCUPANCY PERCENTAGE (AGENCY USE)									
48a TOTAL MEDICAID DAYS		(5)							
DID YOU COMPLETE SCHEDULE J?				YES		NO			
50. AGENCY USE ONLY		5003		5004		5005			
51. IF PROVIDER IS A CORPORATION, IS IT A PUBLICLY HELD CORPORATION? YES NO IF YES, ATTACH A COPY OF YOUR ANNUAL REPORT TO STOCKHOLDERS AND A FORM 10-K.									
DECLARATION BY OWNER AND PREPARER: I DECLARE THAT I HAVE EXAMINED THIS COST REPORT, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, COMPLETE, AND IN AGREEMENT WITH RELATED BOOKS AND FEDERAL INCOME TAX RETURN EXCEPT AS EXPLAINED IN THE RECONCILIATION AND THAT ALL MATERIAL TRANSACTIONS WITH OWNERS OR OTHER RELATED PARTIES HAVE BEEN SUMMARIZED ON APPROPRIATE SCHEDULES. I UNDERSTAND THAT MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION SET FORTH IN THIS COST REPORT MAY BE PROSECUTED UNDER APPLICABLE FEDERAL AND/OR STATE LAW. DECLARATION OF PREPARER OTHER THAN OWNER IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.									
YOUR SIGNATURE		TITLE/POSITION		DATE		PREPARER'S SIGNATURE		TITLE/POSITION	
PREPARER'S ADDRESS (STREET, CITY, STATE, ZIP)								PHONE #	
								()	